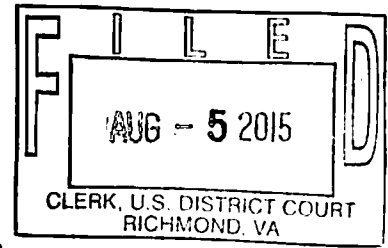


IN THE UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF VIRGINIA

Richmond Division



UNITED STATES OF AMERICA)	Criminal No. 3:15cr <u>129</u>
)	
v.)	Count 1: 18 U.S.C. § 1341
)	(Mail Fraud)
)	
SEAN M. WEAVER)	Count 2: 18 U.S.C. § 1957
)	(Money Laundering)
Defendant.)	
)	Forfeiture Notice

CRIMINAL INFORMATION

THE UNITED STATES ATTORNEY CHARGES THAT:

At all times relevant to this Information, unless otherwise stated:

GENERAL ALLEGATIONS

1. SEAN M. WEAVER was employed in the Arlington, Virginia office of Ryan LLC, and was a member of Ryan LLC's Transaction Tax Practice Group.
2. Ryan LLC was a tax services firm, headquartered in Dallas, Texas, with offices in 10 countries and approximately 2,000 employees. Ryan LLC's Transaction Tax Practice Group specialized in analyzing client transactions of major corporations, identifying transactions that resulted in the overpayment of sales and use taxes by the client corporations to state and local taxing authorities, and remitting claims to the taxing authorities for refunds of such overpayments.

3. Client #1 of Ryan LLC was a Fortune 100 corporation that retained Ryan LLC to represent it with respect to transactions involving sales and use tax in the Commonwealth of Virginia and elsewhere.

4. Client #2 of Ryan LLC was a large corporation involved in defense contracting that retained Ryan LLC to represent it with respect to transactions involving sales and use tax in the State of Texas and elsewhere.

5. As a Manager and Director in Ryan LLC's Transaction Tax Practice Group, WEAVER worked on and supervised sales and use tax transaction engagements for Client #1 and Client #2. WEAVER received as part of his personal compensation direct bonuses that ranged from 5% to 7% of fees received by Ryan LLC for each engagement. Because Ryan LLC generally entered into compensation agreements with its corporate clients wherein Ryan LLC would receive a percentage (e.g., 25%) of any tax recoveries obtained on behalf of its clients, WEAVER's personal bonus payments were tied directly to the amount of tax refunds that WEAVER was able to obtain on behalf of Ryan LLC clients.

SCHEME AND ARTIFICE TO DEFRAUD

6. Beginning in or about October 2011 and continuing through in or about December 2014, WEAVER devised, intended to devise, and executed a scheme and artifice to defraud the Commonwealth of Virginia and State of Texas.

7. To carry out the scheme, WEAVER prepared and submitted, and caused the preparation and submission of, materially false and fraudulent claims for sales and use tax refunds to the Virginia Department of Taxation and Texas Comptroller of Public Accounts. In the materially false and fraudulent claims, WEAVER inflated and overstated the amount of sales

and/or use tax paid by Client #1 or Client #2 on various transactions for the purpose of achieving higher refunds for the clients and larger personal bonus payments for WEAVER.

8. As a result of the scheme and artifice to defraud, the Virginia Department of Taxation and the Texas Comptroller of Public Accounts issued tens of millions of dollars in fraudulent sales and use tax refunds, and WEAVER personally obtained hundreds of thousands of dollars in fraudulent bonus payments based on those refunds.

COUNT ONE

(Mail Fraud)

9. The allegations contained in Paragraphs 1-8 above are re-alleged and incorporated by reference as if fully set forth herein.

10. On or about August 20, 2013, in the Eastern District of Virginia and elsewhere, the defendant SEAN M. WEAVER, having devised and intending to devise a scheme and artifice to defraud and for obtaining money and property by means of materially false and fraudulent pretenses, representations, and promises, and for the purpose of executing such a scheme or artifice and attempting to do so, knowingly placed and caused to be placed in any post office and authorized depository for mail matter, any matter or thing whatever to be sent and delivered by the Postal Service, and caused to be delivered by mail any matter and thing whatever according to the direction thereon, to wit, a certified mailing to the Commonwealth of Virginia, Department of Taxation in Richmond, Virginia, containing a claim for a refund of sales and use tax on behalf of Client #1, which claim contained materially false and fraudulent information.

(In violation of Title 18, United States Code, Section 1341).

COUNT TWO
(Money Laundering)

11. The allegations contained in Paragraphs 1-8 above are re-alleged and incorporated by reference as if fully set forth herein.

12. On or about October 3, 2014, in the Eastern District of Virginia, the defendant SEAN M. WEAVER, did knowingly engage and attempt to engage in a monetary transaction by, through, or to a financial institution, affecting interstate and foreign commerce, in criminally derived property of a value greater than \$10,000, that is the transfer of \$45,000 in funds from SunTrust Bank checking account ending in 9290 to SunTrust Bank money market account ending in 3052, such property having been derived from a specified unlawful activity, that is mail fraud, in violation of Title 18, United States Code, Section 1341.

(In violation of Title 18, United States Code, Section 1957).

FORFEITURE NOTICE

Pursuant to Rule 32.2(a) of the Federal Rules of Criminal Procedure, the defendant is hereby notified that upon conviction of the offense charged in Count One of this Information, he shall forfeit to the United States any and all property, real and personal, which constitutes or is derived from proceeds traceable to the commission of such offense.

The defendant is further notified that upon conviction of the offense charged in Count Two of this Information, he shall forfeit any property, real or personal, involved in such offense, or any property traceable to such property.

Property subject to forfeiture includes, but it not limited to, the following:

The sum of at least \$350,000, representing the proceeds of and property involved in the offenses charged, to be offset by the forfeiture of any specific property;

\$250,480.09 in funds seized on or about June 11, 2015, from Brokerage Account ending in 3329 held at SunTrust Investment Services, Inc., in the names of Sean M. Weaver and Shanen M. Weaver;

All monies and other things of value contained in Prosper Marketplace account for Sean Weaver (Member #XXX3973) and/or SMW Group, LLC.

If property subject to forfeiture cannot be located, the United States will seek an order forfeiting substitute assets.

(In accordance with Title 18, United States Code, Section 981(a)(1)(C), as incorporated by Title 28, United States Code, Section 2461(c); and Title 18, United States Code, Section 982(a)(1)).

Dana J. Boente
United States Attorney

By: 

Dominick S. Gerace
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